

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants : Yoshikazu SOENO

Group Art Unit: 2627

Appln. No. : 10/751,536

Examiner: Daniel Davis

Filed : January 6, 2004

Confirmation No.: 3314

For : MAGNETIC HEAD FOR RECORDING/ REPRODUCTION,
MAGNETIC RECORDING MEDIUM, AND RECORDING/
REPRODUCTION APPARATUS

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window, Mail Stop Issue Fee
Randolph Building
401 Dulany Street
Alexandria, VA 22314

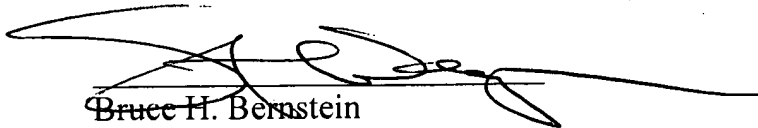
Sir:

In response to the Notice of Allowability, mailed by the U.S. Patent and Trademark Office on December 26, 2006 and to the Statement of Reasons for Allowance attached thereto, Applicants wish to clarify the record with respect to the basis for the patentability of claims in the present application. While Applicant does not disagree with the Examiner's indication of allowability, Applicant submits that each of the claims in the present application recite a combination of features, and that the basis for patentability of each of these claims is based on the combination of features recited therein.

Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully submitted,
Yoshikazu SOENO

March 19, 2007
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